

SOUTH CENTRAL ASSEMBLY FOR  
EFFECTIVE GOVERNANCE



# COST OF COMMUNITY SERVICES

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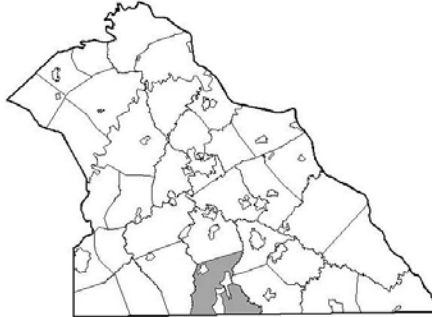
SHREWSBURY TOWNSHIP  
YORK COUNTY, PENNSYLVANIA  
MARCH 2002

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# COST OF COMMUNITY SERVICES

## SHREWSBURY TOWNSHIP



Shrewsbury Township is located in southern York County, bordering Maryland's Baltimore County to the north. The cities of York, PA and Baltimore, MD are easily accessible via I-83, which bisects the township.

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### SUMMARY

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The South Central Assembly for Effective Governance, with financial support from the York Foundation, collaborated with the American Farmland Trust to conduct a Cost of Community Services (COCS) study in Shrewsbury Township and Hopewell Township bordering it to the east.

The study was conducted to gain a better understanding of the financial impact of existing land uses in Shrewsbury Township. It is a snapshot in time of current revenues and expenditures on a land use basis. It analyzes the financial demands of public services (e.g. schools, fire and road maintenance) and shows how much it costs to provide these services to farmland, forest and open land, residential, commercial and industrial land uses.

<b>Shrewsbury Township</b>	<b>FY 2000</b>	<b>Residential</b>	<b>Com/Ind</b>	<b>Farms/OS</b>
<b>Total Revenues</b>	13,409,313	10,337,981	2,634,519	436,813
<b>Total Expenditures</b>	13,085,325	12,602,556	409,196	73,573
<b>Difference</b>	323,988	(2,264,575)	2,225,323	363,240
<b>Cost for every \$ 1.00 of revenue generated</b>		<b>\$1.22</b>	<b>\$0.16</b>	<b>\$0.17</b>

The COCS study found that in Shrewsbury Township:

- While 77 percent of revenue in 2000 was generated by residential land uses, 19.7 percent was generated by commercial land uses, and 3.3 percent by farm/forest/open land;

- Fully 96.3 percent of the township's expenditures went towards services for residential land use, compared with only 3.1 percent for commercial/ industrial uses and .6 percent for farm, forest, and open land.

In other words, in fiscal year 2000 for every \$1 of revenue generated by residential property in Shrewsbury Township, \$1.22 was spent providing services to those lands. For every \$1 received from commercial and business land uses in the township, only \$0.15 was spent to provide services. For every \$1 received from farm/forest/open land uses in the township, only \$0.17 was spent providing services.

The Commonwealth's Clean and Green Program (Act 515 of 1966), which taxes land according to use rather than prevailing market value, supports preservation of farmland and protection of open space among other objectives. Revenue from farms is relatively low because of the Clean and Green program, yet not so low that it doesn't provide a surplus.

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### ABOUT THE STUDY

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Cost of Community Services (COCS) studies are an easy to understand way to determine the net fiscal contribution of different land uses to local budgets. Municipal records are reorganized to assign the cost of local public services to privately owned farm, forest and open lands, as well as residential, commercial and industrial lands. The result is a set of ratios that compare the annual income to the annual expenditures for different land uses.

COCS studies are a snapshot in time of costs versus revenues for each type of land use. They do not predict future costs or revenues or the impact of future growth. They do provide a baseline of current information to help local officials and citizens make informed land use and policy decisions.

One type of land use is not intrinsically better than another, and COCS studies do not judge the overall public good or long-term merits of any land use or taxing structure. Communities must balance goals such as maintaining affordable housing, creating jobs and conserving land and resources. With good planning, these goals can complement rather than compete with each other. COCS studies give communities another tool to make decisions about their futures.

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### THE ASSEMBLY AND AMERICAN FARMLAND TRUST

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The South Central Assembly for Effective Governance (The Assembly) was incorporated in February of 1997 to help provide a regional forum and voice for the eight counties and 1.7 million residents of the region. The Assembly is dedicated to improving the quality of life in the region through improved planning and enhanced intergovernmental cooperation. Examples of work accomplished include comprehensive planning support, governance training, funding (in terms of KOZ shared administration and marketing money), regional advocacy, policy recommendations to the Commonwealth, and regional promotion. A forum for clear discussion and planning for our region's future has been created and continues to be cultivated through twelve separate, programmatically focused committees with over 300 volunteer members helping to advance the goals of these committees and the Assembly. Cultivating sustainable community development through ever-wiser land use policies and programs, especially the conservation of prime farmlands and the farmer, are important reasons for the Assembly to exist.

The Assembly conducted this study for Shrewsbury Township in southern York County, sponsored by a grant from the York Foundation. This is the first COCS study based on the American Farmland Trust (AFT) model conducted in Pennsylvania, and was accomplished with the direction of AFT Consultant Carl Mailler.

American Farmland Trust developed COCS studies in the mid-1980s to give communities a simple, inexpensive method of evaluating the contribution of farm, forest and ranch lands to the local tax base. COCS studies have been conducted in at least 70 communities in the United States.

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## **FUNCTIONS AND PURPOSES**

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Communities pay a high price for unplanned growth. Scattered development frequently causes traffic congestion, air and water pollution, loss of open space and increased demand for costly public services. This is why it is important for citizens and community leaders to understand the relationships between residential and commercial growth, land conservation and their municipality's bottom line.

Furthermore, communities often evaluate the impact of growth on local budgets by conducting or commissioning fiscal impact analyses. Fiscal impact studies, which measure the impact of developing land on a community's revenues and expenditures, project public costs and revenues from different land development patterns. They generally show that residential development is a net fiscal loss for communities and recommend commercial and industrial development as a strategy to balance local budgets.

Rural towns and counties that are likely to benefit most from the information provided by fiscal impact analyses rarely have the expertise or resources to conduct a study, which tends to be expensive. Also, these studies rarely consider the fiscal contribution of farm, forest and recreational lands, which are very important to rural economies.

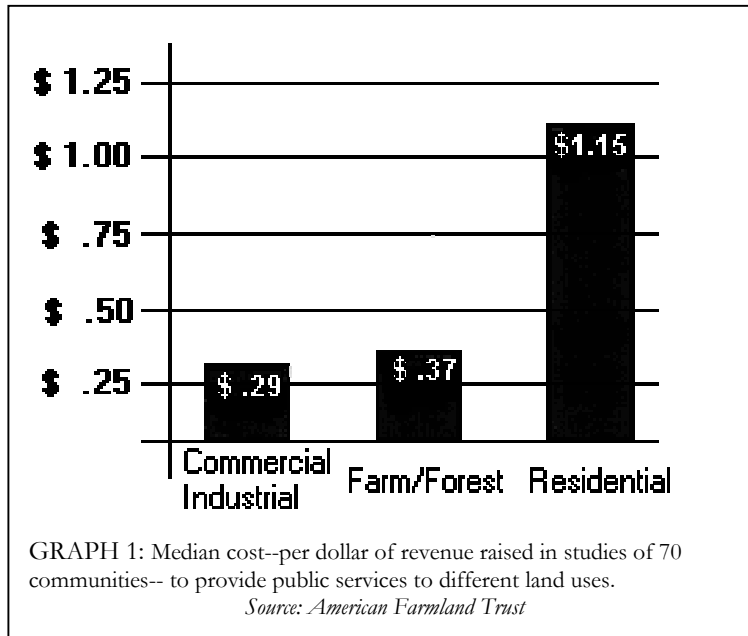
## **DISPEL THE MYTHS**

COCS studies can help local officials and farmland protection advocates counter three myths that are commonly voiced at local meetings in rural and suburban communities:

1. Residential development will lower property taxes by increasing the tax base;
2. Farmland gets an unfair tax break when it is assessed at its actual use for agriculture instead of its potential use for development;
3. Open lands, including productive farms and forests, are interim uses just waiting to be developed to their "highest and best use."

While it is true that an acre of land with a new house generates more total revenue than an acre of hay or corn, this tells us little about a community's fiscal stability. In areas where farming and forestry are major industries, it is especially important to consider the real property tax contribution of privately owned natural resource lands. Farms, forests and other open lands may generate less revenue than residential, commercial or industrial properties, but they require little public infrastructure and few services.

COCS studies conducted in more than 70 communities over the past decade show that owners of farm, forest and open lands pay more in local tax revenues than it costs local government to provide services to their properties (see GRAPH 1 at right). Residential land uses, in contrast, are a net drain on municipal coffers: It costs local governments more to provide services to homeowners than residential landowners pay in property taxes.



#### ILLUMINATES THE VALUE OF AGRICULTURAL LAND

The findings of COCS studies are consistent with those of conventional fiscal impact analyses, which document the high cost of residential development and recommend commercial and industrial development to help balance local budgets. What is unique about COCS studies is that they show that agricultural land is similar to other commercial and industrial uses. In every community studied, farmland has generated a fiscal surplus to help offset the shortfall created by residential demand for public services. This is true even when the land is assessed at its current agricultural use.

Communities need reliable information to help them see the full picture of their land uses. COCS studies are an inexpensive way to evaluate the net contribution of farm and open lands. They can help local leaders discard the notion that natural resources must be converted to other uses to ensure fiscal stability. They also dispel the myths that residential development leads to lower taxes, that differential assessment programs give landowners an unfair tax break, and that farmland is just waiting around for development.

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#### METHODOLOGY

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This study is based on the AFT model for fiscal impact analysis. COCS studies involve five basic steps:

1. Define the scope of the project and identify land use categories to study (e.g., residential, commercial, industrial, farm and forest land).
2. Collect data on local (township, school district, county) revenues and expenditures.
3. Group revenues and allocate them to the land use categories identified in step 1.
4. Group expenditures and allocate them to the land use categories identified in step 1.

- Analyze the data and calculate revenue-to-expenditure ratios for each land use category.

The process is straightforward, although ensuring reliable figures requires the assistance of local officials and service providers. The most complicated task is interpreting existing records to reflect COCS land use categories. Allocating revenues and expenses requires a significant amount of research, including extensive personal interviews.

### LAND USE CATEGORIES

We defined land use categories as summarized in the following table:

LAND USE CATEGORY		DEFINITION OF LAND USE		
Class	Description	Residential	Commercial & Industrial	Farm & Open Land
Agriculture (A)	Food, fiber and silviculture or fallow but ready for cultivation	Farm houses and one acre		Farmland & farm buildings
Commercial (C)	Commercial land with property(s) for retail sales of goods and/or services		All parcels with buildings	Vacant parcels of one or more acres
Industrial (I)	Industrial land with property(s) for manufacturing and/or distribution		All parcels with buildings	Vacant parcels of one or more acres
Residential (R)	Residential properties	Houses with land		Vacant parcels

TABLE 1. LAND USE DEFINITIONS

### DATA COLLECTION

We interviewed and collected raw data (revenues, expenditures and land use attribution) when available from township managers, engineers, auditors, fire and ambulance chiefs, a waste management contractor, planners, road masters, solicitors and a codes enforcement officer. We also interviewed the county solicitor, controller, planning director, assessor, recorder of deeds, and earned income tax bureau director. From the Assessor's Office we collected FY 2000 assessed values on all properties in the township, with assessed values of the farmhouse and respective 1-acre extracted from farm values.

Shrewsbury Township Assessed Values by Land Use						
	Assessed Value			Percentage		
	Residential	Com/Ind	Farms/OS	Residential	Com/Ind	Farms/OS
Res	276,172,818			76.18%		
Com/Ind		73,828,420			20.37%	
Farm/Open			12,489,322			3.45%
<b>TOTAL</b>	<b>362,490,560</b>			<b>100.00%</b>		
combined res/comm	350,001,238			78.91%	21.09%	

While we were able to interview several county department heads, we were unable to interview and/or receive data from all county departments. The list of departments/functions

includes planning commission; row offices; financial services; information services and technology; human services; emergency services; parks and facilities management; public defender; and court administration. In order to determine the township's revenue and expenditure contribution and how each service relates to land use by departmental line item, we would need to interview *all* department heads. Instead, we used an alternative methodology, as described below, in determining land use ratios of county expenditures for Shrewsbury Township. We then allocated the estimated expenditure by land use utilizing the tax contribution ratio of 76.2/20.4/3.4 (res/com/farm).

#### **REVENUE AND EXPENDITURE ASSIGNMENT TO LAND USE CATEGORY**

A property holder receives a tax bill for township services, a separate tax bill for education, and a bill for county services. Therefore we had to conduct a separate analysis of the revenue and expenditure for each of these services.

#### **TOWNSHIP BUDGET ANALYSIS**

Through interviews with township officials and department heads, we were able to arrive at land use ratios for many revenue and expenditure items. First we explained in detail the purpose, methodology and definitions relating to our study. We then requested they go back through their records for FY 2000 to arrive at land use ratios. Examples of revenue related closely to land use include: for residential, recycling bin sales; for commercial/industrial, business license and permit fees; and for farm land/open space, zoning hearing board fees.

We found through the interview process that the majority of expenditures relate to residential land use, for example Sewage Enforcement reimbursements were described by the Sewage Enforcement Officer as essentially residential costs. Highway Maintenance expenditures were determined by the Road Master's review of hours spent on each function or job in that department. Fire and Ambulance services were arrived at by fire and ambulance chiefs' review of call records. Similarly the township's engineer and solicitor were able to arrive at fee totals and relate them to land use by reviewing their records for 2000.

#### **COUNTY BUDGET ANALYSIS**

The methodology used as an alternative to determining exact county expenditures is to assume the county provided services to the township of value equivalent to the revenue it received. Thus, the \$906,226 revenue the county received from Shrewsbury Township (from property tax) is the same number used for the community-derived (property tax derived) county expenditure on Shrewsbury Township. (In fact, we estimate that county spent approximately \$1,345,257 on Shrewsbury Township; the difference, \$439,031, represents revenues from state, federal or other non-community derived sources.)

#### **CALCULATION OF FALLBACK RATIO**

Even after extensive record searches and interviews, there are some budget line items that do not have a clear allocation into land use categories. For example, administrative salaries and public buildings serve the entire community in a general capacity. In this situation, a fallback number based on the percentage of property taxes contributed by each land use category was used. Using tax assessment records, we make adjustments to align values based on the studies definition of land use. The value of all farmhouses and the associated one acre of property, for example, are extracted from farmland values and added to residential property value. Since the tax rate is the



same for all properties, the percentage contribution of taxes is the same as the percentage of assessed value.

We calculated extracted residential values (i.e., value of house and 1-acre on which house rests) from farm property values to arrive at tax contribution ratios. Even after extensive record searches, there was not a clear allocation into land use categories for some line items. For example, administrative salaries and public buildings serve the entire community in a general capacity. In this situation, a fallback breakdown was used based on the percentage of property taxes contributed by each land use. Property is classified by its current use, not by zoning, and the tax rate is the same for all classes.

**TAX CONTRIBUTION/FALLBACK RATIO:** Based on land use definitions, tax contribution ratio describes property tax revenues received according land use category determined by county assessors. Shrewsbury Township has a tax contribution ratio of (res/com/farm) 76.2/20.4/3.4. Over 76 percent of property tax revenue came from residential land, over 20 percent came from commercial/ industrial land and over 3 percent came from forest, farm and open space.  
 This fallback ratio is assigned when there is no way to calculate actual income or consumption based on land use.

The fallback was determined by calculating the taxes contributed by each land use category relative to the total fiscal year 2000 taxes for the township.

Fallback percentages were used as defaults for both revenues and expenditures, for budget line items that lacked a clear relationship to land use.

**REVENUE-TO-EXENDITURE RATIO CALCULATION**

The percentages were entered for each line item and total revenues and total expenditures were summed for each of the three land use categories. By comparing total revenues to total expenditures in each category, the total net surplus or deficit was calculated. Budget allocation for township, county and education expenditures are included in this report as Appendix A. This information is also presented as ratios to show the actual expenditure for every dollar raised.

**COCS FINDINGS**

In Shrewsbury Township, residential properties generated \$10,337,981 in revenues to cover service costs of \$12,602,556. Comparing revenues to expenditures shows that residential land use had a deficit \$2,264,575, which was covered by a \$2,225,323 surplus from commercial/industrial development and \$363,240 from farm, forest, and open land.

<b>Shrewsbury Township</b>	<b>FY 2000</b>	<b>Residential</b>	<b>Com/Ind</b>	<b>Farms/OS</b>
<b>Total Revenues</b>	13,409,313	10,337,981	2,634,519	436,813
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In other words, in fiscal year 2000 for every \$1 of revenue generated by residential property in Shrewsbury Township, \$1.22 was spent providing services to those lands. For every \$1 received from commercial and business land uses in the township, only \$0.15 was spent to provide services. For every \$1 received from farm/forest/open land uses in the township, only \$0.17 was spent providing services.

Revenue from farms is relatively low because of the Commonwealth’s Clean and Green program. Yet revenues were not so low that farm land/open space does not provide a surplus.

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**VALUABLE INSIGHTS FOR TOWNSHIP GOVERNMENT**

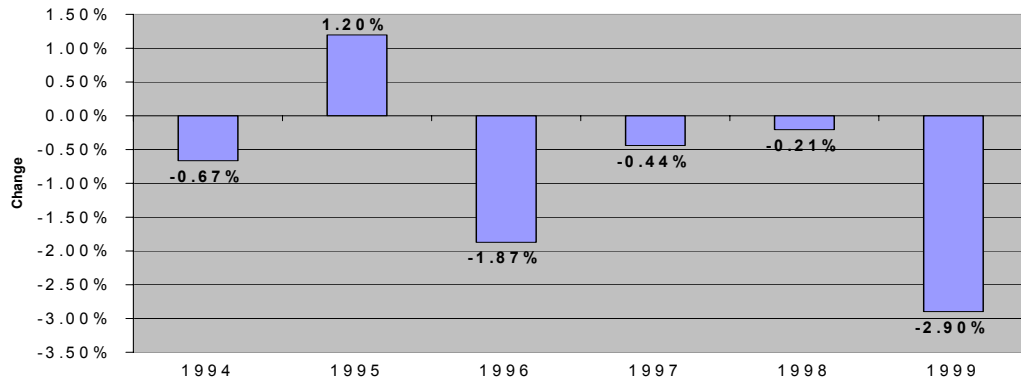
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In the course of our research we discovered that from 1990 to 2000 the adult population<sup>iii</sup> in the township increased 3.69 percent, and the number of housing units increased 7.45 percent, though the number of people filing income taxes with the township decreased nearly every year; with a total decrease of nearly 5 percent from 1994 to 2000. One possible explanation—though not the only—is that many resident adult workers are finding a way to avoid the area’s earned income tax bureau collection system.

	Total Pop	Pop 21-64 y.a.	Housing Units
<b>1990</b>	5898	3442	2,053
<b>2000</b>	5947	3569	2,206
<b>Change</b>	0.83%	3.69%	7.45%

<b>Shrewsbury Township Change in Tax Filings</b>				
<b>Year</b>	<b>Tax Filings</b>	<b>% Change</b>	<b>Total Gross Wages</b>	<b>% Change</b>
1994	3,452		\$ 81,247,043	
1995	3,429	-0.67%	\$ 83,378,722	3%
1996	3,470	1.20%	\$ 88,610,661	6%
1997	3,405	-1.87%	\$ 88,881,833	0.3%
1998	3,390	-0.44%	\$ 93,444,622	5%
1999	3,383	-0.21%	\$ 97,603,001	4%
2000	3,285	-2.90%	\$ 101,489,153	4%

**Change in Tax Filings (%)**



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## ACKNOWLEDGMENTS

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We would first like to thank the York Foundation for supporting this research.

We are extremely grateful for the assistance and guidance we received from Shrewsbury Township Manager Maxine Thornton; Southern York County Regional Planning Commission Chair Patrick Fero; Shrewsbury Township Codes Enforcement Officer E. Michael Lee; Road Masters/Supervisor Sam Lentz; York County Solicitor David Craun; York County IT Manager Al Raniero and Associate Greg McKoy; York County Assessment Advisor Orlo Achenbach; York Area Earned Income Tax Bureau Administrator Ray Fox; York County Planning Commission Director Felicia Dell; and Assembly Agricultural Land Preservation Committee Chairman Boyd Wolff.

We would also like to thank Shrewsbury Township Fire Chiefs John Fonadel and Gene Anstine and Ambulance Staff Suzette Stellard; Auditor Dorothy Bensel; Engineer James Holley; York County Controller Michael Gingerich and York County Recorder of Deeds Randi Reisinger.

APPENDIX A: SPREADSHEETS

<b>Shrewsbury Township Assessed Values by Land Use</b>						
	Assessed Value			Percentage		
	Residential	Com/Ind	Farms/OS	Residential	Com/Ind	Farms/OS
Res	276,172,818			76.18%		
Com/Ind		73,828,420			20.37%	
Farm/Open			12,489,322			3.45%
<b>TOTAL</b>	<b>362,490,560</b>			<b>100.00%</b>		
combined res/comm	350,001,238			78.91%	21.09%	

<b>Shrewsbury Township 2000 Revenues and Expenditures Matrix</b>							
	FY 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
Total Township Revenue	1,967,133	1,592,137	328,316	46,680	80.94%	16.69%	2.37%
Total Township Expenditures	1,762,085	1,495,111	224,625	42,349	84.85%	12.75%	2.40%
Total School Revenue	10,535,953	8,055,411	2,121,632	358,910	76.46%	20.14%	3.41%
Southern School District Expenditure	10,417,013	10,417,013	-	-	100.00%	0.00%	0.00%
Total County Property Tax Revenue	906,226	690,432	184,571	31,223	76.19%	20.37%	3.45%
Total County Expenditures	906,226	690,432	184,571	31,223	76.19%	20.37%	3.45%

<b>SUMMARY</b>							
<b>Total Revenues</b>	<b>13,409,313</b>	<b>10,337,981</b>	<b>2,634,519</b>	<b>436,813</b>	<b>77.10%</b>	<b>19.65%</b>	<b>3.26%</b>
<b>Total Expenditures</b>	<b>13,085,325</b>	<b>12,602,556</b>	<b>409,196</b>	<b>73,573</b>	<b>96.31%</b>	<b>3.13%</b>	<b>0.56%</b>
<b>Difference</b>	<b>323,988</b>	<b>(2,264,575)</b>	<b>2,225,323</b>	<b>363,240</b>			
<b>Cost for every \$ 1.00 of revenue generated</b>		<b>\$1.22</b>	<b>\$0.16</b>	<b>\$0.17</b>			

100.00%

## School Revenues from Shrewsbury Township

	FY 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
Per Capita (\$ 20 X 5947)	118,940	118,940	-	-	100%	0%	0%
Property tax	10,417,013	7,936,471	2,121,632	358,910	76.19%	20.37%	3.45%
<b>Total School Revenue</b>	<b>10,535,953</b>	<b>8,055,411</b>	<b>2,121,632</b>	<b>358,910</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>

## School Expenditures for Shrewsbury Township Students

	FY 2000	Resident	Com/Ind	Farm/OS	% Res	%C/I	%F/OS
<b>Southern School District</b>	<b>10,417,013</b>	<b>10,417,013</b>	<b>-</b>	<b>-</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>

NOTES: Per capita tax is based on 2000 population of 5,947 x \$20;  
Expenditure based on 1228 students x \$8,482.91

## York County Expenditures

	Co. 2000	Average Percent of Co. Expenditures	Shrewsbury Twp Contribution 2000	Estimated expenditure per land use			Tax contribution ratio		
				Resident	Com/Ind	Farm/OS	% Res	%C/I	%F/OS
General Government	9,323,987	1.050887%	97,985	74,652	19,957	3,376	76.19%	20.37%	3.45%
Judicial	15,206,415	1.050887%	159,802	121,750	32,547	5,506	76.19%	20.37%	3.45%
Public safety	39,099,867	1.050887%	410,896	313,051	83,687	14,157	76.19%	20.37%	3.45%
Culture and Recreation	4,625,347	1.050887%	48,607	37,033	9,900	1,675	76.19%	20.37%	3.45%
Community Development	644,143	1.050887%	6,769	5,157	1,379	233	76.19%	20.37%	3.45%
Other Dept/Programs	11,932,657	1.050887%	125,399	95,538	25,540	4,321	76.19%	20.37%	3.45%
Debt Service	5,401,991	1.050887%	56,769	43,251	11,562	1,956	76.19%	20.37%	3.45%
<b>Total County Expenditur</b>	<b>86,234,407</b>	<b>1.050887%</b>	<b>906,226</b>	<b>690,432</b>	<b>184,571</b>	<b>31,223</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>

## York County Property Tax Revenues

	SB Twp 2000	Resident	Com/Ind	Farm/OS	% Res	%C/I	%F/OS
Property Tax (.25%)	906,226	690,432	184,571	31,223	76.19%	20.37%	3.45%
<b>Total Co. Prop. Tax Rev.</b>	<b>906,226</b>	<b>690,432</b>	<b>184,571</b>	<b>31,223</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>

REVENUES	FY 2000	Residential	Com/Ind	Farms/OS	% Res	% Com	% F/OS
<b>General Township Revenues</b>							
<b>Taxes</b>	<b>378,545</b>	<b>292,858</b>	<b>73,288</b>	<b>12,398</b>	<b>77.36%</b>	<b>19.36%</b>	<b>3.28%</b>
Real Estate (current, prior, delinquent)	29,666	22,602	6,042	1,022	76.19%	20.37%	3.45%
Per Capita (current, prior, delinquent)	18,706	18,706	-	-	100.00%	0.00%	0.00%
Real Estate Transfer Tax	90,472	68,929	18,427	3,117	76.19%	20.37%	3.45%
Earned Income (current, prior, delinquent)	239,700	182,622	48,820	8,259	76.19%	20.37%	3.45%
<b>Public Safety</b>	<b>106,697</b>	<b>67,143</b>	<b>39,056</b>	<b>498</b>	<b>62.93%</b>	<b>36.60%</b>	<b>0.47%</b>
Fire Permits	55	29	26	0	52.30%	47.10%	0.60%
Building Permits	46,991	24,576	22,133	282	52.30%	47.10%	0.60%
Sewage Permits	19,276	19,276	-	-	100.00%	0.00%	0.00%
Sewage Maintenance Inspect Program	4,500	4,500	-	-	100.00%	0.00%	0.00%
Plan Exam Fees, other charges	34,800	18,200	16,391	209	52.30%	47.10%	0.60%
Driveway (Twp.) Opening Permits	1,075	562	506	6	52.30%	47.10%	0.60%
<b>Sanitation</b>	<b>555,082</b>	<b>525,674</b>	<b>29,409</b>	<b>-</b>	<b>94.70%</b>	<b>5.30%</b>	<b>0.00%</b>
EDUs reserved	147,044	117,635	29,409	-	80.00%	20.00%	0.00%
Construction Costs	132,293	132,293	-	-	100.00%	0.00%	0.00%
Sewage Connection/Tapping Fee	237,138	237,138	-	-	100.00%	0.00%	0.00%
EDUs purchased	38,607	38,607	-	-	100.00%	0.00%	0.00%
<b>Health Insurance</b>	<b>20,556</b>	<b>15,661</b>	<b>4,187</b>	<b>708</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Health Insurance and Reimbursements	20,556	15,661	4,187	708	76.19%	20.37%	3.45%
<b>Culture-Recreation</b>	<b>11,797</b>	<b>11,797</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Recreation and Rec Fees	11,797	11,797	-	-	100.00%	0.00%	0.00%
<b>Business License and Permits</b>	<b>10,944</b>	<b>10,944</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Cable TV	10,944	10,944	-	-	100.00%	0.00%	0.00%
<b>Non-business License and Permits</b>	<b>3,175</b>	<b>3,175</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Street Encroachment	3,175	3,175	-	-	100.00%	0.00%	0.00%
<b>Fines and Forfeitures</b>	<b>22,353</b>	<b>17,638</b>	<b>4,715</b>	<b>-</b>	<b>78.91%</b>	<b>21.09%</b>	<b>0.00%</b>
District Justice/Clerk of Courts, other	9,836	7,761	2,075	-	78.91%	21.09%	0.00%
Violation of Ordinances (ClerkofCourt)	2,173	1,714	458	-	78.91%	21.09%	0.00%
Vehicle Codes Violation	10,344	8,162	2,182	-	78.91%	21.09%	0.00%
<b>Signal Lights</b>	<b>3,763</b>	<b>2,969</b>	<b>794</b>	<b>-</b>	<b>78.91%</b>	<b>21.09%</b>	<b>0.00%</b>
Reimbursement for Maintenance	3,763	2,969	794	-	78.91%	21.09%	0.00%
<b>Interest Earnings</b>	<b>33,725</b>	<b>25,694</b>	<b>6,869</b>	<b>1,162</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Interest Earnings	33,725	25,694	6,869	1,162	76.19%	20.37%	3.45%
<b>Federal Capital &amp; Op Grant</b>	<b>4,179</b>	<b>3,297</b>	<b>882</b>	<b>-</b>	<b>78.91%</b>	<b>21.09%</b>	<b>0.00%</b>
Street Sweeper	4,179	3,297	882	-	78.91%	21.09%	0.00%
<b>General Government</b>	<b>41,026</b>	<b>26,748</b>	<b>8,966</b>	<b>5,312</b>	<b>65.20%</b>	<b>21.85%</b>	<b>12.95%</b>
Zoning, SD, Land Dev/Redev	14,913	14,913	-	-	100.00%	0.00%	0.00%
Sale of Subdivion/Land Dev Ordinanc	705	705	-	-	100.00%	0.00%	0.00%
Reimbursement SYCSD (Engineer)	1,043	1,043	-	-	100.00%	0.00%	0.00%
Fees-Engineer/Solicitor	22,415	10,087	8,966	3,362	45.00%	40.00%	15.00%
Zoning Hearing Fees	1,950	-	-	1,950	0.00%	0.00%	100.00%
<b>Recycling</b>	<b>304</b>	<b>304</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
bins	304	304	-	-	100.00%	0.00%	0.00%
<b>Miscellaneous</b>	<b>906</b>	<b>690</b>	<b>185</b>	<b>31</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
miscellaneous	906	690	185	31	76.19%	20.37%	3.45%
<b>State Shared Revenue, Entitlements</b>	<b>53,498</b>	<b>38,549</b>	<b>13,206</b>	<b>1,743</b>	<b>72.06%</b>	<b>24.68%</b>	<b>3.26%</b>
Public utility realty tax	2,700	-	2,700	-	0.00%	100.00%	0.00%
Foreign Fire Insurance Premium Tax	31,341	23,878	6,383	1,080	76.19%	20.37%	3.45%
State Aid for Employee Pensions	19,257	14,672	3,922	663	76.19%	20.37%	3.45%
Alcoholic Beverage Licenses	200	-	200	-	0.00%	100.00%	0.00%
<b>Proceeds</b>	<b>19,883</b>	<b>15,148</b>	<b>4,050</b>	<b>685</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Sales of General Fixed Assets	16,883	12,863	3,439	582	76.19%	20.37%	3.45%
General Obligation Bond & Escrow	3,000	2,286	611	103	76.19%	20.37%	3.45%
<b>Refund of Prior Year Expenditures</b>	<b>20,856</b>	<b>15,890</b>	<b>4,248</b>	<b>719</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Refunds/Reimbursements	20,856	15,890	4,248	719	76.19%	20.37%	3.45%
<b>Cash Balance Forward</b>	<b>679,844</b>	<b>517,956</b>	<b>138,464</b>	<b>23,423</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Fund Balance Forwarded	679,844	517,956	138,464	23,423	76.19%	20.37%	3.45%
<b>Total Township Revenues</b>	<b>1,967,133</b>	<b>1,592,137</b>	<b>328,316</b>	<b>46,680</b>	<b>80.94%</b>	<b>16.69%</b>	<b>2.37%</b>

<b>EXPENDITURES</b>	<b>Total</b>	<b>Resident</b>	<b>Com/Ind</b>	<b>Farm/OS</b>	<b>% Res</b>	<b>%C/I</b>	<b>%F/OS</b>
<b>General Township Expenditures</b>							
<b>Total Legislative Body</b>	<b>19,734</b>	<b>15,035</b>	<b>4,019</b>	<b>680</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Salary of Elected Officials	12,000	9,143	2,444	413	76.19%	20.37%	3.45%
PSATS CDL Drug Screen/Alcohol	490	373	100	17	76.19%	20.37%	3.45%
Telephone Charge	1,504	1,146	306	52	76.19%	20.37%	3.45%
Postage	886	675	180	31	76.19%	20.37%	3.45%
Public Officials Liability Insurance	688	524	140	24	76.19%	20.37%	3.45%
Dues, subscriptions, memberships	1,394	1,062	284	48	76.19%	20.37%	3.45%
Meetings, conferences	2,522	1,921	514	87	76.19%	20.37%	3.45%
Regional Planning Comm (Contrib)	250	190	51	9	76.19%	20.37%	3.45%
<b>Total Financial Administration</b>	<b>8,959</b>	<b>6,825</b>	<b>1,825</b>	<b>309</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Reprint/update Twp Ordinance	6,813	5,191	1,388	235	76.19%	20.37%	3.45%
Professional Services (Auditors)	2,145	1,634	437	74	76.19%	20.37%	3.45%
<b>Total Tax Collection</b>	<b>3,920</b>	<b>3,087</b>	<b>712</b>	<b>120</b>	<b>78.76%</b>	<b>18.16%</b>	<b>3.07%</b>
Tax Coll Del Per Capita - YAEITB	424	424	-	-	100.00%	0.00%	0.00%
Tax Collector - Commission	2,485	1,893	506	86	76.19%	20.37%	3.45%
Tax Collector - Supplies	1,011	770	206	35	76.19%	20.37%	3.45%
<b>Total Law</b>	<b>29,077</b>	<b>12,794</b>	<b>15,992</b>	<b>291</b>	<b>44.00%</b>	<b>55.00%</b>	<b>1.00%</b>
Gil Malone, Esq.	29,077	12,794	15,992	291	44.00%	55.00%	1.00%
<b>Total Personnel Administration</b>	<b>57,569</b>	<b>43,860</b>	<b>11,725</b>	<b>1,983</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Clerk/sect/data proc salary, wages, other	57,569	43,860	11,725	1,983	76.19%	20.37%	3.45%
<b>Total Engineer</b>	<b>19,333</b>	<b>8,700</b>	<b>7,733</b>	<b>2,900</b>	<b>45.00%</b>	<b>40.00%</b>	<b>15.00%</b>
James Holley	19,333	8,700	7,733	2,900	45.00%	40.00%	15.00%
<b>Total General Government Facilities</b>	<b>17,092</b>	<b>13,022</b>	<b>3,481</b>	<b>589</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Facilities, supplies, utilities	17,092	13,022	3,481	589	76.19%	20.37%	3.45%
<b>Total Fire</b>	<b>135,941</b>	<b>108,205</b>	<b>26,376</b>	<b>1,359</b>	<b>79.60%</b>	<b>19.40%</b>	<b>1.00%</b>
Fire	81,657	63,692	17,148	817	78.00%	21.00%	1.00%
Ambulance	54,284	44,513	9,228	543	82.00%	17.00%	1.00%
<b>Total Protective Inspection</b>	<b>107,239</b>	<b>66,860</b>	<b>39,871</b>	<b>508</b>	<b>62.35%</b>	<b>37.18%</b>	<b>0.47%</b>
Codes Enforcement - Reimbursement	84,166.38	44,019.02	39,642.36	505.00	52.30%	47.10%	0.60%
Sewage Enforcement - Reimbursement	22,453.50	22,453.50	-	-	100.00%	0.00%	0.00%
Supplies and Bonding (CEO and SEO)	619	387.30	228.98	2.91	62.55%	36.98%	0.47%
<b>Total Planning and Zoning</b>	<b>21,364</b>	<b>16,276</b>	<b>4,351</b>	<b>736</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
Planning and Zoning	21,364	16,276	4,351	736	76.19%	20.37%	3.45%
<b>Total Highway Maintenance</b>	<b>348,871</b>	<b>254,466</b>	<b>65,133</b>	<b>29,272</b>	<b>72.94%</b>	<b>18.67%</b>	<b>8.39%</b>
Snow and Ice Removal	27,912	13,956	2,791	11,165	50.00%	10.00%	40.00%
Traffic Signal and Street Signs	8,432	3,710	422	4,300	44.00%	5.00%	51.00%
Repair of Tools and Machinery	26,484	20,178	5,394	913	76.19%	20.37%	3.45%
Maintenance/Repairs to Bridges & Highw	40,956	23,234	4,828	12,894	56.73%	11.79%	31.48%
Highway Maintenance	245,086	193,388	51,698	-	78.91%	21.09%	0.00%
<b>Total Waste</b>	<b>742,263</b>	<b>742,263</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Public Sewer	484,565	484,565	-	-	100.00%	0.00%	0.00%
Trash Collection	257,698	257,698	-	-	100.00%	0.00%	0.00%
<b>Total EDUs</b>	<b>90,794</b>	<b>70,365</b>	<b>20,429</b>	<b>-</b>	<b>77.50%</b>	<b>22.50%</b>	<b>0.00%</b>
EDU Bond Payments	90,794	70,365	20,429	-	77.50%	22.50%	0.00%
<b>Total Recreation and Miscellaneous</b>	<b>91,025</b>	<b>80,854</b>	<b>8,943</b>	<b>1,228</b>	<b>88.83%</b>	<b>9.83%</b>	<b>1.35%</b>
SPCA Contribution	270	206	55	9	76.19%	20.37%	3.45%
Recreation Administration	33,852	33,852	-	-	100.00%	0.00%	0.00%
Parks	422	422	-	-	100.00%	0.00%	0.00%
Shade Trees	7,976	6,294	1,683	-	78.91%	21.09%	0.00%
Senior Citizens' Center	1,750	1,750	-	-	100.00%	0.00%	0.00%
Refunds/Misc	788	600	160	27	76.19%	20.37%	3.45%
Pensions	32,445	24,719	6,608	1,118	76.19%	20.37%	3.45%
Debt Principal	2,147	1,636	437	74	76.19%	20.37%	3.45%
Libraries	11,375	11,375	-	-	100.00%	0.00%	0.00%
<b>Total Employee Withholding</b>	<b>68,906</b>	<b>52,498</b>	<b>14,034</b>	<b>2,374</b>	<b>76.19%</b>	<b>20.37%</b>	<b>3.45%</b>
FICA and Medicare Employer Match	19,794	15,081	4,032	682	76.19%	20.37%	3.45%
Insurance	49,112	37,417	10,003	1,692	76.19%	20.37%	3.45%
<b>Total Township Expenditures</b>	<b>1,762,085</b>	<b>1,495,111</b>	<b>224,625</b>	<b>42,349</b>	<b>84.85%</b>	<b>12.75%</b>	<b>2.40%</b>



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## NOTES

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<sup>i</sup> Parts of this report are excerpted from text on the American Farmland Trust web site ([farmlandinfo.org/fic/tas/tafs-cocs.html](http://farmlandinfo.org/fic/tas/tafs-cocs.html))

<sup>ii</sup> Adult population between 20 and 64 years of age. Source: U.S. Census Bureau.